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RECORDATION NO. 18628-A FILED 1425
FEB 14 1994-8 30 AM
INTERSTATE COMMERCE COMMISSION

February 11, 1994

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th & Constitution Avenue, N.W.
Washington, D.C. 20423

Dear Ms. Lee:

Enclosed is a Memorandum of Assignment of Service Agreement dated
as of 12/27/93 between the following parties:

Assignor: Helm Financial Corporation
One Embarcadero Center
San Francisco, CA 94111

Assignee: Helm-Atlantic Associates Limited Partnership
One Embarcadero Center
San Francisco, CA 94111

Please file this supplemental agreement under ICC Recordation
#18628. The filing fee of \$18 is enclosed.

Thank you for your assistance.

Sincerely,

Mary Ann Oster

Mary Ann Oster
Research Consultant

Enclosures

Mary Ann Oster
M. Ann Oster

RECORDATION NO. 18628-A FILED 1425

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INTERSTATE COMMERCE COMMISSION

MEMORANDUM OF ASSIGNMENT OF SERVICE AGREEMENT dated as of December 27, 1993 between HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware Limited partnership (hereinafter called the Assignee), and HELM FINANCIAL CORPORATION, a California corporation (hereinafter called the Assignor).

WHEREAS the Assignor has entered into a Service Agreement between North Shore Railroad Company (hereinafter called North Shore) and Assignor (hereinafter called the Service Agreement) dated as of September 27, 1993, and amended October 28, 1993, which has been filed with the Interstate Commerce Commission pursuant to section 11303 of Title 49 of the United States Code on December 30, 1993 and assigned recordation number 18628.

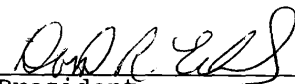
WHEREAS the Assignor assigns to the Assignee, inter alia, all of the Assignor's right, title and interest in and to the Service Agreement and all payments, including, without limitation, the immediate and continuing right to all payments of rent and car hire due or to become due thereunder (hereinafter called Payments), as such Payments relate to up to (244) 52-ft 6-in, 100-ton gondola railcars in series NSHR 1000 through 1243.

NOW, THEREFORE, the parties hereto do hereby confirm and acknowledge for the public record the assignment by the Assignor of the aforesaid Service Agreement. This assignment has been filed with the Interstate Commerce Commission pursuant to 49 U.S.C. 11303 under recordation number 18629-C.

IN WITNESS WHEREOF the parties hereto have each caused this memorandum to be duly executed by their respective officers thereunto duly authorized.

HELM-ATLANTIC ASSOCIATES
LIMITED PARTNERSHIP
by Helm Atlantic Corporation,
its general partner

HELM FINANCIAL CORPORATION

By: 
President

By: 
Chief Financial Officer

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STATE OF CALIFORNIA

COUNTY OF SAN FRANCISCO

On January 5th, 1994, before me, personally appeared David R. Eckles, President of HELM ATLANTIC CORPORATION, general partner of HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.

Sanford A. Burns
SIGNATURE OF THE NOTARY

STATE OF CALIFORNIA

COUNTY OF SAN FRANCISCO

On January 5th, 1994, before me, personally appeared John F. Dains, Chief Financial Officer of HELM FINANCIAL CORPORATION,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.

Sanford A. Burns
SIGNATURE OF THE NOTARY